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Of Counsel:
DANIEL BOGDEN
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Civil No.
v.)	
)	
PAUL J. MALIKOWSKI,)	COMPLAINT
BANK OF AMERICA, N.A.,)	
)	
Defendants.)	
)	
)	

The United States of America, by the undersigned counsel, for its complaint against the above-named defendants alleges as follows:

1. This is a civil action brought by the United States of America to reduce to judgment federal income tax assessments against defendant Paul J. Malikowski and to foreclose federal tax liens against the real property located at 4755 Cedarhill, Reno, Nevada 89509.

2. This action is brought at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, pursuant to Sections 7401 and 7402 of the Internal Revenue Code (IRC) of 1986 (26 U.S.C.).

3. The Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7403 and by 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in the District of Nevada pursuant to 28 U.S.C. §§ 1391(b) and 1396 because because the tax liabilities accrued in Nevada and the real property at issue in this suit is located in Nevada.

5. On the dates set forth below, a delegate of the Secretary of the Treasury made timely assessments against Paul J. Malikowski for federal income taxes, penalties, interest, and other statutory additions for the periods and in the amounts as follows:

Tax Year	Date of Initial Tax Assessment	Unpaid Balance of Assessed Tax, Penalties and Interest	Unpaid Balance of Additional Interest and Penalties as of 8/05/2013	Total Outstanding Balance Through 8/05/2013
2002	09/08/2003	\$3,057.83	\$14,372.21	\$17,430.04
2003	05/31/2004	\$11,873.44	\$8,000.15	\$19,873.59
2004	05/23/2005	\$2,638.41	\$2,294.27	\$4,932.68
2005	05/29/2006	\$6,282.62	\$4,054.41	\$10,337.03
2006	05/28/2007	\$2,734.88	\$1,472.72	\$4,207.60
2007	11/02/2008	\$5,116.48	\$1,930.05	\$7,046.53

6. Proper notice and demand for payment of the assessments set forth in paragraph no. 5, above, has been made on defendant Paul J. Malikowski.

7. Despite timely notice and demand for payment of the assessments set forth in paragraph no. 5, above, defendant Paul J. Malikowski has neglected, failed or refused to pay the liabilities in full and there remains due and owing to the United States the amount of \$63,827.47 plus interest, penalties, and other statutory additions as provided by law.

8. Defendant Paul J. Malikowski obtained legal title to the real property located at 4755 Cedarhill, Reno, Nevada 89509 (the "Subject Property") by a Grant, Bargain and Sale Deed recorded on April 9, 2003, with the Washoe County Recorder's Office, Reno, Nevada.

9. The Subject Property, APN: 041-523-14, located at 4755 Cedarhill, Reno, Nevada 89509 is

1 legally described as follows:

2 Lot 318, Block C of VANTAGE POINT-UNIT 3, a Planned Unit Development,
3 according to the map thereof, filed in the Office of the County Recorder of
4 Washoe County, State of Nevada, on May 13, 1994 as File No. 1796743,
5 Tract Map No. 3034.

6 10. Bank of America, N.A., holds a Deed of Trust on the Subject Property, which was recorded
7 with Washoe County Recorder's Office on April 9, 2003.

8 11. Pursuant to 26 U.S.C. § 6321 and § 6322, liens arose in favor of the United States on the
9 dates of the assessments set forth in paragraph 5 above and attached to all property and rights to property
10 of Paul J. Malikowski, including the Subject Property identified in paragraph 9 above.

11 12. On February 27, 2007, a delegate of the Secretary of Treasury recorded in the Wahsoe
12 County Recorder's Office, a Notice of Federal Tax Lien against Paul J. Malikowski for unpaid federal
13 income tax liabilities for the tax years 2002, 2003, and 2004.

14 13. On February 22, 2010, a delegate of the Secretary of Treasury recorded in the Wahsoe
15 County Recorder's Office, located in Reno, Nevada, a Notice of Federal Tax Lien against Paul J.
16 Malikowski for unpaid federal income tax liabilities for the tax years 2005, 2006, and 2007.

17 14. The United States seeks to foreclose the federal tax liens described above through sale of
18 the real property identified in paragraph 9.

19 WHEREFORE, the plaintiff United States requests entry of judgment in its favor as follows:

20 A. That the Court enter Judgment against Paul J. Malikowski and in favor of the United States
21 in the amount of \$63,827.47, together with interest, penalties and other statutory additions as provided by
22 law, less any credits for payments, for unpaid federal income taxes for the 2002, 2003, 2004, 2005, 2006,
23 and 2007 tax years;

24 B. That the United States has valid and subsisting liens by virtue of the assessments set forth
25 in paragraph 5, above, and by virtue of the filed Notices of Federal Tax lien identified in paragraphs 12
26 and 13, above, on all property and rights to property belonging to Paul J. Malikowski including his
27 interest in the real property identified in paragraph 9 above;

28 C. That the federal tax liens of the United States of America described above be foreclosed

1 and that the real property described in paragraph 9 above be sold and the proceeds distributed in
2 accordance with the Court's findings as to the validity and priority of the liens and claims of all parties;
3 and

4 D. That the United States of America be granted such other and further relief as the Court
5 deems just and proper, including fees and costs as allowed by law.

6 Dated this 4th day of September, 2013.

7 KATHRYN KENEALLY
8 Assistant Attorney General

9 /s/ Virginia Cronan Lowe
10 VIRGINIA CRONAN LOWE
11 Trial Attorney, Tax Division
12 U.S. Department of Justice

13 Of Counsel:
14 DANIEL BOGDEN
15 United States Attorney
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